

**OFFICIAL BUDGET FORMS - TENTATIVE**

**CITY OF KINGMAN**

**Fiscal Year 2016**

**CITY OF KINGMAN**  
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**CITY OF KINGMAN**  
**Summary Schedule of Estimated Revenues and Expenditures/Expenses**  
**Fiscal Year 2016**

Fiscal Year	S c h	FUNDS							
		General Fund	Special Revenue Fund	Debt Service Fund	Capital Projects Fund	Permanent Fund	Enterprise Funds Available	Internal Service Funds	Total All Funds
2015	Adopted/Adjusted Budgeted Expenditures/Expenses*	26,750,808	12,387,781	1,917,795	71,064,997	0	38,558,176	10,598,901	159,276,458
2015	Actual Expenditures/Expenses**	24,011,801	7,120,956	1,918,970	789,875	0	24,639,539	9,399,104	67,880,045
2016	Fund Balance/Net Position at July 1***	11,337,946	2,461,160	2,661,470	3,320,963	0	37,224,428	4,562,705	61,568,672
2016	Primary Property Tax Levy	0							0
2016	Secondary Property Tax Levy	0							0
2016	Estimated Revenues Other than Property Taxes	24,654,700	11,460,947	770,119	70,138,660	0	20,861,051	4,654,768	132,540,245
2016	Other Financing Sources	0	0	0	0	0	0	0	0
2016	Other Financing (Uses)	0	0	0	0	0	0	0	0
2016	Interfund Transfers In	1,202,553	633,817	269,938	0	0	5,118,057	5,130,734	12,355,099
2016	Interfund Transfers (Out)	3,754,253	889,769	33,440	0	0	7,384,255	293,382	12,355,099
2016	Reduction for Amounts Not Available:								
LESS:	Amounts for Future Debt Retirement:								0
									0
									0
									0
2016	Total Financial Resources Available	33,440,946	13,666,155	3,668,087	73,459,623	0	55,819,281	14,054,825	194,108,917
2016	Budgeted Expenditures/Expenses	24,823,552	12,028,157	1,883,149	72,560,245	0	30,813,218	10,623,139	152,731,460

**EXPENDITURE LIMITATION COMPARISON**

1. Budgeted expenditures/expenses
2. Add/subtract: estimated net reconciling items
3. Budgeted expenditures/expenses adjusted for reconciling items
4. Less: estimated exclusions
5. Amount subject to the expenditure limitation
6. EEC expenditure limitation

	2015	2016
1.	\$ 159,276,458	\$ 152,731,460
2.		
3.	159,276,458	152,731,460
4.	132,362,207	119,885,786
5.	\$ 26,914,251	\$ 32,845,674
6.	\$ 42,110,773	\$ 41,719,057

☒ The city/town does not levy property taxes and does not have special assessment districts for which property taxes are levied. Therefore, Schedule B has been omitted.

- \* Includes Expenditure/Expense Adjustments Approved in the current year from Schedule E.
- \*\* Includes actual amounts as of the date the proposed budget was prepared, adjusted for estimated activity for the remainder of the fiscal year.
- \*\*\* Amounts on this line represent Fund Balance/Net Position amounts except for amounts not in spendable form (e.g., prepaids and inventories) or legally or contractually required to be maintained intact (e.g., principal of a permanent fund).

**CITY OF KINGMAN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2015</b>	<b>ACTUAL REVENUES* 2015</b>	<b>ESTIMATED REVENUES 2016</b>
<b>GENERAL FUND</b>			
<b>Local taxes</b>			
Transaction Privilege Tax	\$ 13,700,000	\$ 14,111,456	\$ 14,100,000
Room Tax	350,000	388,123	360,000
<b>Licenses and permits</b>			
Franchise Fees	710,000	709,836	705,000
Business Licenses	102,600	97,303	95,500
Building Permits	490,000	569,709	516,000
<b>Intergovernmental</b>			
State Transaction Privilege Tax	2,415,000	2,421,267	2,415,000
State Revenue Sharing	3,275,000	3,397,803	3,275,000
<b>Charges for services</b>			
Charges for Services	1,338,700	1,279,328	1,276,600
<b>Fines and forfeits</b>			
Magistrate Court	260,000	250,040	250,000
<b>Interest on investments</b>			
Interest Earned	50,000	38,817	40,000
<b>In-lieu property taxes</b>			
Auto Lieu Tax	1,300,000	1,302,666	1,300,000
<b>Miscellaneous</b>			
Miscellaneous Revenue	303,100	24,618	321,600
<b>Total General Fund</b>	<b>\$ 24,294,400</b>	<b>\$ 24,590,966</b>	<b>\$ 24,654,700</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**SPECIAL REVENUE FUNDS**

HURF State Fuel Tax	\$ 2,200,000	\$ 2,343,587	\$ 2,300,000
Restaurant & Bar Tax	650,000	707,241	700,000
Miscellaneous	5,000	3,000	3,000
	<b>\$ 2,855,000</b>	<b>\$ 3,053,828</b>	<b>\$ 3,003,000</b>
Transit System Fund	\$ 742,898	\$ 500,974	\$ 647,672
Grants Fund	6,659,251	2,699,549	7,772,377
Powerhouse Fund	38,000	31,192	35,000
Improvement District Repayment Fund	3,300	3,400	2,898
	<b>\$ 7,443,449</b>	<b>\$ 3,235,115</b>	<b>\$ 8,457,947</b>
<b>Total Special Revenue Funds</b>	<b>\$ 10,298,449</b>	<b>\$ 6,288,943</b>	<b>\$ 11,460,947</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**DEBT SERVICE FUNDS**

Municipal Property Corp	\$	450	\$
Improvement District Debt Funds	1,106,635	1,421,581	770,119
	<b>\$ 1,106,635</b>	<b>\$ 1,422,031</b>	<b>\$ 770,119</b>
<b>Total Debt Service Funds</b>	<b>\$ 1,106,635</b>	<b>\$ 1,422,031</b>	<b>\$ 770,119</b>

**CITY OF KINGMAN**  
**Revenues Other Than Property Taxes**  
**Fiscal Year 2016**

<b>SOURCE OF REVENUES</b>	<b>ESTIMATED REVENUES 2015</b>	<b>ACTUAL REVENUES* 2015</b>	<b>ESTIMATED REVENUES 2016</b>
<b>CAPITAL PROJECTS FUNDS</b>			
Capital Projects	\$ 682,400	\$ 438,993	\$ 69,569,393
Flood Control	729,491	3,000	569,267
	<u>\$ 1,411,891</u>	<u>\$ 441,993</u>	<u>\$ 70,138,660</u>
<b>Total Capital Projects Funds</b>	<b>\$ 1,411,891</b>	<b>\$ 441,993</b>	<b>\$ 70,138,660</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**ENTERPRISE FUNDS**

Water Operating	\$ 6,966,490	\$ 6,676,464	\$ 6,656,500
Water Capital Renewal	846,000	846,819	845,000
Water Projects	1,125,350	533,073	1,009,051
Colorado River Water	1,205,000	505,000	505,000
	<u>\$ 10,142,840</u>	<u>\$ 8,561,356</u>	<u>\$ 9,015,551</u>
Wastewater Operating	\$ 8,075,500	\$ 8,354,584	\$ 8,325,500
Wastewater Capital Renewal		30,000	120,000
Wastewater Projects	25,000	25,000	25,000
	<u>\$ 8,100,500</u>	<u>\$ 8,409,584</u>	<u>\$ 8,470,500</u>
Sanitation	\$ 3,361,140	\$ 3,425,768	\$ 3,375,000
	<u>\$ 3,361,140</u>	<u>\$ 3,425,768</u>	<u>\$ 3,375,000</u>
<b>Total Enterprise Funds</b>	<b>\$ 21,604,480</b>	<b>\$ 20,396,708</b>	<b>\$ 20,861,051</b>

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**INTERNAL SERVICE FUNDS**

Fleet Services	\$ 1,000	\$ 1,000	\$ 1,000
Facilities Maintenance	3,000	3,500	2,500
Information Technology	400	1,000	1,000
Insurance Services	7,000	6,000	6,000
Benefits Reserve	4,114,827	4,108,658	4,433,010
911 Dispatch Services	145,892	167,276	211,258
	<u>\$ 4,272,119</u>	<u>\$ 4,287,434</u>	<u>\$ 4,654,768</u>
<b>Total Internal Service Funds</b>	<b>\$ 4,272,119</b>	<b>\$ 4,287,434</b>	<b>\$ 4,654,768</b>

**TOTAL ALL FUNDS \$ 62,987,974 \$ 57,428,075 \$ 132,540,245**

\* Includes actual revenues recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated revenues for the remainder of the fiscal year.

**CITY OF KINGMAN**  
**Other Financing Sources/<Uses> and Interfund Transfers**  
**Fiscal Year 2016**

FUND	OTHER FINANCING 2016		INTERFUND TRANSFERS 2016	
	SOURCES	<USES>	IN	<OUT>
<b>GENERAL FUND</b>				
General Fund	\$	\$	\$ 1,202,553	\$ 3,754,253
<b>Total General Fund</b>	\$	\$	\$ 1,202,553	\$ 3,754,253
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Rev Fund	\$	\$	\$ 248,745	\$ 573,030
Grants Fund			35,072	235,100
Transit System			250,000	74,239
Powerhouse			100,000	7,400
<b>Total Special Revenue Funds</b>	\$	\$	\$ 633,817	\$ 889,769
<b>DEBT SERVICE FUNDS</b>				
Municipal Property Corp	\$	\$	\$ 269,938	\$
Imp District Debt Funds				33,440
<b>Total Debt Service Funds</b>	\$	\$	\$ 269,938	\$ 33,440
<b>CAPITAL PROJECTS FUNDS</b>				
Kingman Crossing TI Construction				
Rancho Santa Fe Parkway TI Const				
<b>Total Capital Projects Funds</b>	\$	\$	\$	\$
<b>ENTERPRISE FUNDS</b>				
Water Operating	\$	\$	\$ 483,997	\$ 2,300,569
Water Capital Renewal			1,000,000	
Wastewater Operating				4,221,003
Wastewater Project Fund			3,634,060	
Sanitation				862,683
<b>Total Enterprise Funds</b>	\$	\$	\$ 5,118,057	\$ 7,384,255
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services	\$	\$	\$ 1,399,687	\$ 40,344
Facilities Maintenance			682,600	2,150
Information Technology			1,182,952	11,474
Insurance Services			605,000	
Benefits Reserve			100,000	
911 Dispatch Center			1,160,495	239,414
<b>Total Internal Service Funds</b>	\$	\$	\$ 5,130,734	\$ 293,382
<b>TOTAL ALL FUNDS</b>	\$	\$	\$ 12,355,099	\$ 12,355,099

**CITY OF KINGMAN**  
**Expenditures/Expenses by Fund**  
**Fiscal Year 2016**

<b>FUND/DEPARTMENT</b>	<b>ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015</b>	<b>EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015</b>	<b>ACTUAL EXPENDITURES/ EXPENSES* 2015</b>	<b>BUDGETED EXPENDITURES/ EXPENSES 2016</b>
<b>GENERAL FUND</b>				
Office of the Mayor/Council	\$ 203,966	\$	\$ 158,866	\$ 140,885
City Attorney	698,425		677,344	685,848
Magistrate	1,392,165		1,347,081	1,517,109
City Manager	225,169		208,497	245,796
TDC	1,072,510		322,211	802,500
EDMC	25,000		18,000	25,000
City Clerk	306,856		309,922	289,023
Human Resources	507,411		517,606	458,638
Risk Management	137,592		104,289	134,715
Police	7,778,743		7,545,471	7,610,757
Fire	5,684,792		5,352,845	6,000,714
Finance	872,528		820,066	832,172
Development Services	1,116,827		1,079,867	1,043,304
Parks, Rec, Pools, Golf	3,924,633		3,745,345	4,037,091
Contingency	2,804,191		1,804,191	1,000,000
<b>Total General Fund</b>	<b>\$ 26,750,808</b>	<b>\$</b>	<b>\$ 24,011,601</b>	<b>\$ 24,823,552</b>
<b>SPECIAL REVENUE FUNDS</b>				
Highway Users Rev Fund	\$ 3,879,819	\$	\$ 3,358,402	\$ 3,182,400
Transit System Fund	950,034		783,370	812,752
Grants Fund	7,391,728		2,814,516	7,898,705
Improvement Dist Repayment	25,000		25,000	
Powerhouse Fund	141,200		139,668	134,300
<b>Total Special Revenue Funds</b>	<b>\$ 12,387,781</b>	<b>\$</b>	<b>\$ 7,120,956</b>	<b>\$ 12,028,157</b>
<b>DEBT SERVICE FUNDS</b>				
Municipal Prop Corp Debt	\$ 269,063	\$	\$ 269,063	\$ 271,188
Improvement District Debt	1,648,732		1,649,907	1,611,961
<b>Total Debt Service Funds</b>	<b>\$ 1,917,795</b>	<b>\$</b>	<b>\$ 1,918,970</b>	<b>\$ 1,883,149</b>
<b>CAPITAL PROJECTS FUNDS</b>				
Small Imp Dist Const	\$ 350,000	\$	\$	\$ 350,000
Capital Projects Fund	69,514,997		448,379	70,410,245
Flood Control Const	1,200,000		341,496	1,800,000
<b>Total Capital Projects Funds</b>	<b>\$ 71,064,997</b>	<b>\$</b>	<b>\$ 789,875</b>	<b>\$ 72,560,245</b>
<b>ENTERPRISE FUNDS</b>				
Water Operating	\$ 9,233,313	\$	\$ 8,112,590	\$ 7,308,070
Water Capital Renewal	4,404,000		803,610	5,674,000
Water Projects Fund	3,367,500		65,000	4,947,500
Colorado River Water	500,000			500,000
Wastewater Operating	9,028,323		8,304,813	2,756,926
Wastewater Projects Fund	6,641,892		4,145,392	6,363,060
Wastewater Capital Renewal				150,000
Sanitation	3,383,148		3,208,134	3,113,662
<b>Total Enterprise Funds</b>	<b>\$ 36,558,176</b>	<b>\$</b>	<b>\$ 24,639,539</b>	<b>\$ 30,813,218</b>
<b>INTERNAL SERVICE FUNDS</b>				
Fleet Services	\$ 1,367,028	\$	\$ 1,347,416	\$ 1,288,760
Facilities Maintenance Services	825,421		755,498	890,625
Information Technology	1,229,613		1,151,426	1,327,424
Insurance Services	1,010,000		723,506	935,000
Benefits Reserve	4,782,500		4,369,976	4,796,880
911 Dispatch Center	1,382,339		1,051,282	1,384,450
<b>Total Internal Service Funds</b>	<b>\$ 10,596,901</b>	<b>\$</b>	<b>\$ 9,399,104</b>	<b>\$ 10,623,139</b>
<b>TOTAL ALL FUNDS</b>	<b>\$ 159,276,458</b>	<b>\$</b>	<b>\$ 67,880,045</b>	<b>\$ 152,731,460</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**CITY OF KINGMAN**  
**Expenditures/Expenses by Department**  
**Fiscal Year 2016**

DEPARTMENT/FUND	ADOPTED BUDGETED EXPENDITURES/ EXPENSES 2015	EXPENDITURE/ EXPENSE ADJUSTMENTS APPROVED 2015	ACTUAL EXPENDITURES/ EXPENSES* 2015	BUDGETED EXPENDITURES/ EXPENSES 2016
<b>GENERAL</b>				
Office of the Mayor/Council	\$ 203,966	\$	\$ 158,866	\$ 140,885
City Attorney	698,425		677,344	685,848
Magistrate	1,392,165		1,347,081	1,517,109
City Manager	225,169		208,497	245,796
TDC	1,072,510		322,211	802,500
EDMC	25,000		18,000	25,000
City Clerk	306,856		309,922	289,023
Human Resources	507,411		517,606	458,638
Risk Management	137,592		104,289	134,715
Police	7,778,743		7,545,471	7,610,757
Fire	5,684,792		5,352,845	6,000,714
Finance	872,528		820,066	832,172
Development Services	1,116,827		1,079,867	1,043,304
Parks, Rec, Pools, Golf	3,924,633		3,745,345	4,037,091
Cash Transfers-Contingency	2,804,191		1,804,191	1,000,000
<b>Department Total</b>	<b>\$ 26,750,808</b>	<b>\$</b>	<b>\$ 24,011,601</b>	<b>\$ 24,823,552</b>
<b>SPECIAL REVENUE</b>				
Public Works Administration	\$ 310,374	\$	\$ 304,825	\$ 311,218
Street	3,569,445		3,053,577	2,871,182
Transit Admin	166,041		160,269	144,133
Transit Operations	783,993		623,101	668,619
Grants Fund	7,391,728		2,814,516	7,898,705
Improvement Dist Repayment	25,000		25,000	
Powerhouse Fund	141,200		139,668	134,300
<b>Department Total</b>	<b>\$ 12,387,781</b>	<b>\$</b>	<b>\$ 7,120,956</b>	<b>\$ 12,028,157</b>
<b>DEBT SERVICE</b>				
Municipal Prop Corp Debt	\$ 269,063	\$	\$ 269,063	\$ 271,188
East Golden Gate ID	384,738		385,663	380,511
Airway RR Crossing ID	820,425		820,425	799,263
Wallapai-Marlene ID	10,961		10,961	10,962
Kingman Airport/Banks Airport	432,608		432,858	421,225
<b>Department Total</b>	<b>\$ 1,917,795</b>	<b>\$</b>	<b>\$ 1,918,970</b>	<b>\$ 1,883,149</b>
<b>CAPITAL PROJECTS</b>				
Small Imp Dist Const	\$ 350,000	\$	\$	\$ 350,000
Capital Projects Fund	1,012,252		448,379	1,907,500
Kingman Crossing TI Const	19,207,000			19,207,000
Rancho Santa Fe Parkway TI	49,295,745			49,295,745
Flood Control	1,200,000		341,496	1,800,000
<b>Department Total</b>	<b>\$ 71,064,997</b>	<b>\$</b>	<b>\$ 789,875</b>	<b>\$ 72,560,245</b>
<b>ENTERPRISE</b>				
Water Operating	\$ 6,656,652	\$	\$ 5,658,451	\$ 4,810,628
Water Capital Renewal	4,404,000		803,610	5,674,000
Billing Services	998,298		969,084	847,433
Engineering	1,578,363		1,485,055	1,650,009
Water Projects Fund	3,367,500		65,000	4,947,500
Colorado River Water	500,000			500,000
Wastewater Operating	9,028,323		8,304,813	2,756,926
Wastewater Projects Fund	6,641,892		4,145,392	6,363,060
Wastewater Capital Renewal				150,000
Sanitation	3,383,148		3,208,134	3,113,662
<b>Department Total</b>	<b>\$ 36,558,176</b>	<b>\$</b>	<b>\$ 24,639,539</b>	<b>\$ 30,813,218</b>
<b>INTERNAL SERVICES</b>				
Fleet Services	\$ 1,367,028	\$	\$ 1,347,416	\$ 1,288,760
Facilities Maintenance Services	825,421		755,498	890,625
Information Technology	1,229,613		1,151,426	1,327,424
Insurance Services	1,010,000		723,506	935,000
Benefits Reserve	4,782,500		4,369,976	4,796,880
911 Dispatch Center	1,382,339		1,051,282	1,384,450
<b>Department Total</b>	<b>\$ 10,596,901</b>	<b>\$</b>	<b>\$ 9,399,104</b>	<b>\$ 10,623,139</b>

\* Includes actual expenditures/expenses recognized on the modified accrual or accrual basis as of the date the proposed budget was prepared, plus estimated expenditures/expenses for the remainder of the fiscal year.

**CITY OF KINGMAN**  
**Full-Time Employees and Personnel Compensation**  
**Fiscal Year 2016**

<b>FUND</b>	<b>Full-Time Equivalent (FTE) 2016</b>	<b>Employee Salaries and Hourly Costs 2016</b>	<b>Retirement Costs 2016</b>	<b>Healthcare Costs 2016</b>	<b>Other Benefit Costs 2016</b>	<b>Total Estimated Personnel Compensation 2016</b>
<b>GENERAL FUND</b>	202	\$ 10,434,323	\$ 2,960,251	\$ 2,351,770	\$ 810,855	= \$ 16,557,199
<b>SPECIAL REVENUE FUNDS</b>						
HURF	14	\$ 725,147	\$ 87,326	\$ 185,015	\$ 81,342	= \$ 1,078,830
TRANSIT	11	395,036	49,588	85,280	47,018	576,922
<b>Total Special Revenue Funds</b>	25	\$ 1,120,183	\$ 136,914	\$ 270,295	\$ 128,360	= \$ 1,655,752
<b>DEBT SERVICE FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Debt Service Funds</b>		\$	\$	\$	\$	= \$
<b>CAPITAL PROJECTS FUNDS</b>						
		\$	\$	\$	\$	= \$
<b>Total Capital Projects Funds</b>		\$	\$	\$	\$	= \$
<b>INTERNAL SERVICES FUNDS</b>						
FLEET	7	\$ 330,297	\$ 38,171	\$ 84,550	\$ 36,992	= \$ 490,010
FACILITIES MAINTENANCE	6	203,421	23,620	56,844	22,740	306,625
INFORMATION TECHNOLOGY	7	427,621	49,221	93,628	33,624	604,094
911 DISPATCH SERVICES	16	640,323	82,618	176,689	54,630	954,260
<b>Total Permanent Funds</b>	36	\$ 1,601,662	\$ 193,630	\$ 411,711	\$ 147,986	= \$ 2,354,989
<b>ENTERPRISE FUNDS</b>						
WATER	43	\$ 2,176,781	\$ 258,109	\$ 500,271	\$ 198,879	= \$ 3,134,040
WASTEWATER	11	657,884	80,618	147,515	73,109	959,126
SANITATION	17	677,095	82,714	233,948	91,320	1,085,077
<b>Total Enterprise Funds</b>	71	\$ 3,511,760	\$ 421,441	\$ 881,734	\$ 363,308	= \$ 5,178,243
<b>TOTAL ALL FUNDS</b>	334	\$ 16,667,928	\$ 3,712,236	\$ 3,915,510	\$ 1,450,509	= \$ 25,746,183